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भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, July 01, 2021

S.O.564 .-In exercise of the powers conferred by sub-section (2A) of section 174 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government hereby makes the following rules further to amend the Rajasthan Value Added Tax Rules, 2006, namely:-

1. Short title and commencement.- (1) These rules may be called the Rajasthan Value Added Tax (Amendment) Rules, 2021.

(2) They shall come into force with immediate effect.

2. Amendment of rule 21.- In rule 21 of the Rajasthan Value Added Tax Rules, 2006, hereinafter referred to as the said rules,-

(i) the existing second proviso to sub-rule (1) shall be substituted by the following,

namely:-

"Provided further that for the assessments pertaining to any period upto 30.06.2017, the dealer may furnish the declaration forms or certificates upto 30.09.2021."; and

(ii) the existing proviso to sub-rule (8) shall be substituted by the following, namely:-

"Provided further that the dealer may submit such application pertaining to any period upto 30.06.2017 by 30.09.2021, directly to the assessing authority concerned and the assessing authority shall dispose such application in accordance with the provisions of this sub-rule, at his own level."

3. Amendment of rule 40.- In rule 40 of the said rules,-

(i) in sub-rule (1), for the existing expression "within thirty days from the day on which the gross amount of works contract(s) exceeds rupees ten lacs or upto 30.06.2021, whichever is later.", the expression "within thirty days from the day on which the gross amount of works contract(s) exceeds rupees ten lacs or upto 30.09.2021, whichever is later:" shall be substituted;

(ii) in sub-rule (8A), for the existing expression "within thirty days of the end of the quarter or upto 30.06.2021, whichever is later.", the expression "within thirty days of the end of the quarter or upto 30.09.2021, whichever is later." shall be substituted;

(iii) in sub-rule (8B), for the existing expression "within three months from the close of relevant year or upto 30.06.2021, whichever is later.", the expression "within three months from the close of relevant year or upto 30.09.2021, whichever is later." shall be substituted.

[F. 12(97)FD/Tax/2017-37] .
By order of the Governor,
Tina Dabi,
Joint Secretary to Government.

Government Central Press, Jaipur.